

112-104-38. Broken, lost, or missing keys. (a) The internal control system shall include procedures for the following if a critical key or sensitive key is broken:

- (1) The name of the employee required to receive and replace the broken key;
- (2) disposition of the broken key; and
- (3) notification to a commission agent on duty.

(b) An inventory of duplicate keys shall be maintained in such quantity that there is always at least one duplicate key in inventory for each critical key or sensitive key.

(c) The internal control system shall include procedures to be followed when a sensitive key or critical key is lost, missing, or taken from the premises.

(d) The internal control system shall include procedures for investigating and reporting missing critical keys or sensitive keys. The commission agent on duty shall be notified upon discovery that any sensitive keys or critical keys are missing. (Authorized by and implementing K.S.A. 2008 Supp. 74-8772; effective Oct. 16, 2009.)